

EXHIBIT 18

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October 15, 2009

Via E-Mail

William D. Schultz
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215

**Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 2:09cv232-HCM-TEM**

Dear Will:

This letter follows up on some deposition logistical issues. Although you previously indicated that Dale Christopherson would be Lawson's designee on Topic 7 of ePlus's Second Notice of Deposition under Rule 30(b)(6) relating to a live demonstration of the S3 system, you notified me on Monday that Lawson was designating Keith Lohkamp for this topic. You also indicated that you will notify me as to Lawson's designee on Topic 7 relating to a live demonstration of the M3 system.

With respect to the configuration of the S3 demo system, we would like the system to be configured to demonstrate the following functionalities (in addition to the standard functionalities):

1. We would like to view the Keyword Search setup procedure (IC00.5) and the Keyword Search load procedure (IC800).
2. We would like to view the UNSPSC code load (IC516 and IC11.1).
3. We would like to view the catalog data import procedure (PO536).
4. We would like the Requisition Self Service module to be integrated with the Purchase Order, EDI, Procurement Punchout and Inventory Control modules.

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5. We would like all 30 origin fields for items in the Item Master to be enabled for searching. In other words, we should have the ability to search on any field in the Item Master rather than being restricted to the Item Description field.
6. We would like the Advanced Search functionality enabled.
7. We would like the multiword search functionality enabled.
8. UNSPSC codes should be associated with each item in the Item Master and associated with the Categories in the Category hierarchy tree. The data should be configured so there are multiple hierarchical levels within each product category and so the user can display the categories hierarchically.
9. The Categories search task should be enabled.
10. The PunchOut task should be enabled and the user should have the capability to punchout to multiple different vendor punchout sites, including at least the Staples, Fisher Scientific and Office Depot punchout sites.
11. The Expanded Item List should be enabled so that it displays with the search results.
12. We would like to view tasks performed by a requisitioner as well as tasks performed by an approver.
13. The Item Master should be populated with data from multiple different suppliers and a sufficient number of items so that a requisitioner can perform searches that will return a hit list of matching items available from multiple vendors.
14. We would like to view a Purchase Order response/acknowledgement.
15. We will want a requester to be able to search through data of multiple vendors for items and create a shopping cart containing multiple items, each associated with a different vendor. Additionally, the system should be configured so that each shopping cart requires approval. Further, the system should be configured to generate purchase orders once a requisition is approved.
16. The demonstration system should have the functionality to demonstrate the tasks enumerated in Topic 7 of the Deposition Notice.

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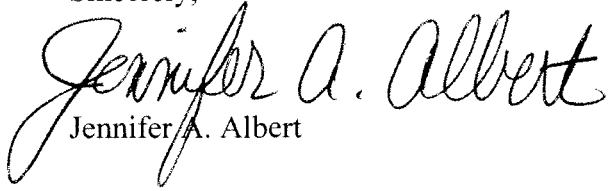
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Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Jennifer A. Albert". The signature is fluid and cursive, with the first name "Jennifer" being more prominent and the last name "Albert" following in a similar style. The signature is positioned above the printed name "Jennifer A. Albert".

cc: Stephen E. Noona
Dabney Carr, IV